November 6th, 1922.

My dear Mrs. Gildersleeve,

The Officers who have come out this afternoon, have just reported to me you message, asking me to come in on Wednesday morning for the meeting with Dr. Minitt in regard to the reorganization of the Departments of Missionary Education of the Boards.

I am sorry to say that I think it is most doubtful that I can be there as my day already seems very crowded. If I can adjust things I will come but if I cannot, I would be very glad to have Miss Dawson sit with the Committee as presenting the general plans for the reorganization of the Boards.

The Officers also reported to me that three or four of you did meet today and prepared a paper for Dr. Minitt. Of course, I do not know the contents of this paper, but I do want to remind you that as an officer of the Woman's Board, it would not be wise for you to sign a paper outlining any plan until such paper had been approved by the Board.

I am sure you recall how much time was given to the consideration of all the papers presented to Dr. Stone's Committee. Without knowing as I say anything of the contents of the paper, I would say that such a presentation if it contains any suggestions for plans, cannot be authorized. Would it not be better not to present any paper, but to have an informal conference, at which time a paper might be prepared which could go to the Boards.

We are finding the old problem of reorganization most complicated, and it would seem as though Departmental Plans should be based upon the General Plan of reorganization.

I am sending a copy of this letter to Brooklyn and one to New York in order that it might surely reach you in time.

Cordially yours,

MKM/L

Budget

68

July 3, 1923.

The Rev. H. N. Morse
BUILDING

My dear Mr. Morse:

I am writing to acknowledge the receipt of your communications of June 27th and June 30th.

The Woman's Board of Home Missions will have its Budget for 1924 ready by the time it is needed for the Conference on Self-supporting Home Mission Agencies.

Our Board will also fill in the Questionnaire which is submitted by the Committee on Policy of the Board of National Missions.

I regret exceedingly that these two communications did not reach me earlier. I am leaving the office today on my vacation and will not be back until the second day of August. It means that the burden of the filling in of these communications will devolve upon Miss Sheibley, though I shall take a copy with me and work over it.

Faithfully yours,

General Secretary

D:F
Dictated but signed in Miss Dawson's absence to expedite delivery

BOARD OF NATIONAL MISSIONS
OF THE PRESBYTERIAN CHURCH IN THE
UNITED STATES OF AMERICA
156 FIFTH AVENUE
NEW YORK

JOSEPH A. VANCE, PRESIDENT
MRS. FRED S. BENNETT, 1ST VICE-PRESIDENT
ROY M. HART, 2D VICE-PRESIDENT

JOHN A. MARQUIS, GENERAL SECRETARY
H. N. MORSE, CLERK OF THE BOARD
VARIAN BANKS, ACTING TREASURER

June 27th, 1923.

My dear Miss Dawson:

The Executive Committee of the Board of National Missions has called a general Synodical conference for September 20-27, inclusive, in New York. This conference will take the place of the regular meeting of the Conference of Self-supporting Home Mission Agencies and will be made up in general in such a manner that it will include those representatives who will be members of the National Staff of the Board when it is possible officially to constitute that Staff.

The primary purpose of this conference is to consider all of the budgets for 1924-25 which are to be submitted to the General Council in order that one integrated budget for National Missions may be worked out. I am now awaiting final instructions from the Stated Clerk's Office, after which I will write you in the matter of the preparation of your budget estimates.

The purpose of this letter is two fold: - first, to ask you to arrange for adequate representation of your Board through its officers or such members of its staff as the Board may designate; second, to state that by action of the Executive Committee of the National Board the various constituent agencies, including the Self-supporting Synods and Presbyteries, will be asked to share the expense of the conference on some reasonable pro rata basis which will be worked out.

Cordially yours,

H. N. Morse

Miss Lucy Dawson
156 Fifth Avenue
New York City.

HNM:DID

Miss Dawson 6 of Budget.

BOARD OF NATIONAL MISSIONS
OF THE PRESBYTERIAN CHURCH IN THE
UNITED STATES OF AMERICA
156 FIFTH AVENUE
NEW YORK

GENERAL SECRETARY'S OFFICE
RECD JUL 11 1923
ANSD

JOSEPH A. VANCE, PRESIDENT
MRS. FRED S. BENNETT, 1ST VICE-PRESIDENT
ROY M. HART, 2D VICE-PRESIDENT

JOHN A. MARQUIS, GENERAL SECRETARY
H. N. MORSE, CLERK OF THE BOARD
VARIAN BANKS, ACTING TREASURER
By

July 11th, 1923.

Copy mailed to Miss Dodd & Miss Torrence

Dear Miss Dawson:

The General Secretary of the Board of National Missions has just received from the Stated Clerk of the General Assembly a communication with regard to the formulation of the budget of the Church for 1924-25. I quote herewith certain paragraphs from this letter of the Stated Clerk:

"The General Council instructs you to secure the complete information from each of the Boards and Committees hitherto existing, and which are now constituent parts of your Board. The General Council will conduct no correspondence whatever on the subject of the budget or the budget forms with any of these constituent Boards or Committees." ...

"Sheet I. is the same as has been previously used, with the exception that one additional item is provided for the recording of receipts from other than normal budget sources.

"Sheet II. will not be sent this year as heretofore, on account of the evident impossibility of making any comparison of budget items between the four new Boards.

"You are, therefore, requested to compile a sheet II. for your Board to show:

(a) the amounts which will be required to carry on the work as at present and

(b) the amounts which the Board desires for expansion.

The items for this sheet II. are to be the generally accepted budget categories of the Boards, with the necessary additions and corrections due to reorganization and consolidation." ....

"Sheet III. is unaltered as far as the items to be reported are concerned, but in the case of the Boards of National Missions and Christian Education, the holdings of the constituent elements are to be reported separately in the columns provided, and then totalled."

Pursuant to the above instructions, I am directed to write you and ask you to put in my hands by not later than September 18th your budget of askings and the other material prepared according to the Stated Clerk's directions.

The other items called for under sheets I. and III. are enclosed herewith. These figures are desired as for the fiscal year 1922-23.

For sheet II., which lists the askings of your Board, as above noted, no budget categories are furnished by the Stated Clerk. In order,

however, to facilitate the consideration of these budgets in their relation to each other and to the Synods and Presbyteries, you are asked in the preparation of sheet II. to have in mind the following method of procedure:

1. For each item you are asked to state the amount expended for this item for the last fiscal year and the amounts asked for it under budgets "A" and "B."

2. In the listing of your general items of expenditure (exclusive of grants to local fields) such as administration, etc., you are asked to separately note the amounts required for and list the following items:

(a) Salaries of executive officers
(b) Salaries of stenographers and clerks
(c) Office maintenance and expense, including rent
(d) Travel
(e) Interest on borrowed money
(f) Miscellaneous administrative items, such as auditor's fees, legal expenses, etc.
(g) Missionary education, publicity and recruiting
(h) Promotion
(i) New Era Movement expense.

Other items may be separately listed as desired.

3. All amounts to be expended for mission work on the field are to be listed in detail. These should be classified according to the major forms of work, such as Indian, Mexican, Southern mountain, etc., and each of these classified by Synods and Presbyteries. Please indicate for each project the type of work using the general classifications which are set forth in the survey outline recently sent you.

The Board would greatly appreciate your cooperation in returning this material promptly by the date indicated.

Cordially yours,

H. N. Morse

Miss Lucy Dawson
Woman's Board
156 Fifth Avenue
New York City.

HNM:DID

BUDGET FORM

SHEET I.

I. CURRENT WORK ACCOUNT.

Income:

1. Balance in Treasury, April 1st . . . . . .

2. Churches and Auxiliary organizations (Excluding Women's Societies) . . .

3. Individuals . . . . . .

4. Women's Societies . . . . . .

5. Legacies (including all those which by the terms of the bequest are, as to their principal, immediately available for current work, whether they are so used or not; including also only moneys and or securities actually paid into the treasury of the Board or Agency during the fiscal year, and properties to which the title passed to the Board or Agency during the fiscal year; but excluding legacies on which an annuity must be paid to beneficiaries of the testator.)

6. Returns on Investments (such as rents, interest, dividends, available for some form of current work whether specified or not; but excluding amounts to be paid to annuitants and beneficiaries.)

7. Miscellaneous sources (items not included in 1-6 above. May be classified if desired.)

8. Receipts from outside normal budget sources. (To be classified)

9. Totals

SHEET III.

PERMANENT FUND ACCOUNT. (Itemized for each of the Constituent Agencies)

I. Income:

1. Balance in Treasury awaiting investment, April 1st . . . . . .

2. Gifts from living sources. (Churches, societies and individuals, not including those on which an annuity is to be paid.)

3. Gifts from living sources, on which annuities are to be paid. . . . . .

4. Legacies, unrestricted as to income, but requiring that the principal be put in the Permanent Funds. . . . . .

5. Legacies with conditions that annuities be paid to beneficiaries . . .

6. Amounts actually received from investments of gifts and legacies on which annuities must be paid . . . . . .

7. Profits from sales of properties and or securities . . . . . .

8. Increase due to revaluation of properties and or securities . . . . . .

Disbursements:

1. Placed in Permanent Funds . . . . . .

2. Amount actually paid to annuitants and beneficiaries . . . . . .

3. Loss from sales of properties and or securities . . . . . .

4. Decrease due to revaluation of properties and or securities . . . . . .

5. Expense (if there be any not included in Current Work account). . . . .

6. Balance in Treasury awaiting investment, March 31st following . . . . .

II. PERMANENT FUNDS on which the annuitant or beneficiary conditions expired during the fiscal year, unrestricted as to principal, and therefore available for current work should the Board or Agency so elect . . . . . .

III. TOTAL amount of PERMANENT FUNDS held by the Board or Agency March 31st (Close of year) . . . . . .

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Budget

July 20, 1923.

Rev. H. N. Morse
Morgan Hall
Theological Seminary
Auburn, New York.

My dear Mr. Morse:

Thank you very much for your letter of explanation on the Questionnaire. I have proceeded according to your suggestions and shall be glad to talk this over with you when you return.

The questionnaire on the budget also gives some concern. Miss Torrence and I have talked this over and feel that the items listed here could mean nothing when filled in. For instance: we have no item for promotion. In our Board promotion includes missionary education, young people's work, publicity, travel of all officers except those in the field work department, and also salaries of executive officers including field secretaries. What can promotion mean other than this? Can we not set up some form that when tabulated would cover the organization of any and all boards? Thank you again.

Single

Cordially,

Assistant Secretary.

MRIS/ED

ISLAND INN
MRS. FRANK C. PIERCE, Prop.
Monhegan Island, Maine

August 6, 1923.

Dear Mrs. Bennett,

Unfortunately I did not have time to study the requirements and directions for formulating our budgets to be presented Sept 18 until after I reached Monhegan. Now I am staggered at the directions - I am inclosing a copy (which you need not return since I have made use of the directions) of the letter to Miss Dawson outlining the form the budget is to take this year, and on the yellow sheet, a sample of what the budget sheet will be.

The four columns are all right, but when one does exactly as told and tries to classify first according to Synods and under them Presbyteries, second according to heads of work and third "in detail" one gets a limp rag body of an interminable piece of work but reams of type written sheets calculated to confuse even one level headed, keenness like Field work Committee.

Moreover to give a tentative budget in such detail six months before the end of the year is practically an impossibility. It is asking me to do now at the opening of a year what takes me weeks at the end when we know how the year has gone and what are the most crying

ISLAND INN
MRS. FRANK C. PIERCE, Prop.
Monhegan Island, Maine,

64 Budget

needs and have the executives' requirements at hand as a guide. You know how difficult it is to project buildings so far ahead — how much more uncertain to fix figures for repairs and improvements, salaries —

Knowing you are to be home about this time and that you are to consider organization matters I am wondering if perhaps it would not be better to ask you to see Mr. Morse rather than to ask Helen Quigman who has had nothing whatever to do with budgets.

Since I am planning to work there out during vacation I want to know before going too far if the powers that be really do want the thing as outlined and if not, to what detail. Could we not classify under Fields and type of work indicating after each station the synod and presbytery. Even that would of course be much more than we have given for heretofore we have never been required to budget by fields or stations. Of course it will be guess work.

Please don't bother to answer. Just see Helen Quigman or someone else in the office what you find the others are to do. I suppose we must conform.

Very sincerely yours,
Edna P. Voss

608

August 15, 1923

Mr. Herman H. Morse,
East Willoston,
Long Island,
New York

My dear Mr. Morse:-

Mrs. Bennett and I are eager to talk with you in regard to the notice which you sent us asking that our budget be ready by the 18th of September. We feel that part of the information asked does not apply to the Woman's Board as we do not work through synods and presbyteries, but we would like to talk it over with you. Mrs. Bennett will be in the office on Monday for several other appointments and I am wondering if it would be possible for her to have one with you at that day.

I hope you have had your vacation and that it was not broken into by Board work. Above everything I hope this is not your vacation now !

Very sincerely yours,

General Secretary

d/k

Miss Dawson H. N. MORSE
EAST WILLISTON, L. I.
NEW YORK

GENERAL SECRETARY'S OFFICE
RECD AUG 16 1915
ANS'D
By
BOARD OF HOME MISSIONS

64 Budget

My dear Miss Dawson.

I can think of no better use for a part of my vacation (for this is my vacation - hypothetically) than discussing budgets with Mrs. Bennett and yourself. I am sorry, however, that because of engagements previously made and which I cannot easily break I can hardly come in on Monday next. I am to be in the office on Tuesday and could see you in the afternoon if that would be convenient. I will plan to call on you about 3 P. M. unless you hear word

H. N. MORSE
EAST WILLISTON, L. I.
NEW YORK

in my office to the contrary.

May I say that the budget date - Sept. 18 - is necessitated by the fact that the budget conference meets Sept. 20. While it is true you do not work through Synods and Presbyteries it will be none the less necessary to have your estimates at that time if the Nat'l Board is to work out an integrated budget as it is required to do.

Please express my regrets to Mrs. Bennett that I cannot be in to confer with

H. N. MORSE
EAST WILLISTON, L. I.
NEW YORK

for on Monday.

Cordially yours,

H. N. Morse

B&
Budget

August 30, 1923

Dr. John A. Marquis,
156 Fifth Avenue,
New York, N. Y.

My dear Dr. Marquis:-

Am I right in thinking that you, as General Secretary of the Board of National Missions, will call a conference of the representatives of those Boards that are to be consolidated into the Board of National Missions and adjust askings so that there will be a budget for the Board of National Missions which will be sent to the Budget Commission of General Council? This would mean that the Woman's Board of Home Missions would send no budget to the Stated Clerk, but would prepare a budget which would be presented at the above conference. It is important that we should be sure of the proper procedure in this matter and I would be very grateful for word from you.

Very sincerely yours,

President

b/k

Dictated, but signed
in Mrs. Bennett's absence
to expedite delivery

6 & Budgets

September 18, 1925

Mr. H. H. Morse
Building

My dear Mr. Morse:

I am handing you the budget of the Woman's Board of Home Missions for the year 1924-1925 which has been prepared, so nearly as possible, along the lines laid down in your communication to us, which is a different division of funds from the one we are in the habit of using.

May I call your attention to the fact that this budget is based upon the present expenditures of the Board and does not in any way allow for increases in salaries which may be necessary under the Board of National Missions, as I believe the salaries now paid by the Woman's Board to both officers and clerks are smaller than those paid by the other constituent boards.

Blessings on you as you go over the budget of the Board!

Faithfully yours,

General Secretary.

LHD/RD

COPY

WOMAN'S BOARD OF HOME MISSIONS

September 26, 1923.

Mr. H.N. Morse
Board of Home Missions
Building.

My dear Mr. Morse:

At Miss Dawson's request and in response to your letter to her under date of September 15, I am sending you a statement concerning money available within the current budget of the Woman's Home Board, October 1, 1923 to March 31, 1924, for purposes of promotion.

We desire to call your attention to the statement made in Miss Dawson's letter of September 18 addressed to you, which is equally true of the figures of the accompanying statement, i.e.:- that these amounts do not in any way allow for increase in salaries which may be necessary under the Board of National Missions as we believe the salaries now paid by the Woman's Board, to both Officers and clerks, are smaller than those paid by the other constituent Boards.

Sincerely yours,

Treasurer

T:C
Enc.

PROMOTIONAL DEPARTMENTS OF THE WOMAN'S BOARD OF HOME MISSIONS

1923

SALARIES:-

(a) Salaries of Officers from October 1, 1923 to March 31, 1924.

Miss Lucy H. Dawson, General Secretary	$1500.00
Miss Mabel M. Sheibley, Assis't Secretary	1250.00
Miss M. Josephine Petrie, Sec'y for Y.P. Work	1200.00
Miss Emily E. Gordon, Assis't Sec'y for Y.P. Work	900.00
Mrs. Mary A. Gildersleeve, Sec'y for Missionary Education	1000.00
*Miss Theodora Pinks, Editor, Home Mission Monthly	1000.00
	$6850.00

(b) Salaries of Clerks and Stenographers from October 1, 1923 to March 31, 1924.

General Secretary's Office

1-at	$780.00
1-at	650.00
1-at	598.00
	$2028.00

Missionary Education Department

1-at	$650.00

Young People's Work

1-at	$572.00
1-at	702.00
	$1274.00

*Home Mission Monthly

1-at	$598.00
1-at	572.00
1-at	468.00
	$1638.00

*Literature Department

3-at	$390.00
2-at	468.00
1-at	494.00
1-at	650.00
1-at	702.00
1-at	900.00
	$4852.00

10442.

*Pacific Coast Office

1-at	$300.00
1-at	150.00
	$450.00

TOTAL....$10,892.00

BALANCES OF 1923-1924 APPROPRIATIONS AS OF SEPTEMBER 20, 1923.
(Available for period October 1, 1923 to March 31, 1924 to cover salaries starred above and all expenses. Salaries of other Officers and clerks are paid from Appropriations for Administration.)

Field Secretaries - Salaries and Expenses	$3853.59
Advertising	517.10
General Assembly Exhibit	141.29
Pacific Coast Office	1700.00
Missionary Mail	628.69
Home Mission Monthly (appropriation to supplement subscription receipts)	2220.62
Literature Department (exclusive of printing)	8732.98
Literature Printing (appropriation to supplement sales)	4388.86
	$22,213.13

Woman's Board of Home Missions
of the
Presbyterian Church in the United States of America
156 Fifth Avenue, New York, N. Y. Saturday noon

My dear Mrs. Bennett:-

Since talking with you last night I have thought much on the question of secretaries salaries and so I now have a very decided feeling I am writing you.

The Board has tried to keep down operating expenses and has always prided itself upon its low administration. I should regret to have the Board take any action at this time that it would not take if it were to remain an independent board. If the sale of Assembly salaries and raised the clerks salaries became a pressing matter. If we go into the Board of Nat. Missions pressing our present salary list it may be that there can be a scaling up for women and a scaling down for men. If there is no woman in the Board you would have a bigger leverage by

letting the present salaries stand. The injustice of the situation would be very apparent. So certain we can surely work a long on the present basis so long as the Women Board continues to operate.

There is also the danger, if salaries are increased, of its being interpreted as meaning we will be asked to go into the new Board.

Life is very complicated isn't it!

I hope that you are feeling better today.

Cordially,

Mary H. Swan

(1) Reasons why "Women" should not be merged into Church Budget. 68

1. The Age of Women's Boards of Mission - Been carried on for over 50 years by the direction of General Assembly.

Members -

2. General Assembly of 1922 (Journal 160-61) directed that under Reorganization the Women's Missionary Organization — synodically, presbyterially and locally — should be "maintained at its present high standard of efficiency and its work conserved for the cause for which it was responsible.

3 Development in Organization
(1) Numerically (425,000)
(2) Educationally
(3) Financially ($2,207,000)

(2).

(4) Spiritually
(a) Denominational Loyalty
(b) Industrious
(7) Cultivation of Stewardship
(8) Systematic giving (Quarterly payments)

4- Woman's Missionary Organization a Special Council
to Church Members Men & women alike
are responsible for the entire benevo-
lent budget — Women assume
an added responsibility when they
voluntarily join a missionary society.

5. As Woman Missionary Organization has
voluntarily assumed this additional
piece of work & financial responsibility,
under direction of General Assembly,
they should meet the responsibility
themselves & not pass it on by pro-
rating it on entire Church members.

(3)

6. Value & relationship of Presbyterial Organization to Local society. Financial responsibility life blood of organization

Development Education Service

Assistant financial responsibility has developed spiritual power.

(Back to page)

8. Definite financial responsibility essential to life of the Woman's Missionary Organization.

A. Single Church budget leads logically to conclusion that written appropriation for presbyterial assumes any financial responsibility.

Ending. Plea is for one budget in two parts — one assigned to Church — Second to Woman's Missionary Organization